

UNCLASSIFIED (U)

U.S. Department of State Foreign Affairs Manual Volume 4 Handbook 1
Account Structure and Classification Codes Handbook

4 FAH-1 H-260 TRUST FUNDS

*(CT:FMH-122; 04-22-2013)
(Office of Origin: CGFS/FPRA/FP)*

4 FAH-1 H-261 EXPLANATION

(CT:FMH-122; 04-22-2013)

- a.* Trust accounts are for the purpose of recording transactions in connection with funds received by the U.S. Government in the capacity of trustee in accordance with terms of statutes or formal agreements. The responsibility of the U.S. Government is fixed by the terms of the trust in each case. These funds, having both receipt and appropriation or expenditure accounts, are processed as special funds. The last four digits of the symbols fall within the range of 8000 to 8999.
- b.* In many cases, these monies must be used soon after receipt so that time does not permit the delay occasioned by the appropriating process. In such case, the accounts are designated as immediately available by the suffix (Available Receipts). The receipts are then recorded on the collection documents under the receipt symbols followed by the appropriation symbols in parentheses. The funds are then available for expenditure without further action. The actual appropriating procedure is carried through at the end of the fiscal year by the Department of Treasury instead of monthly as is done with receipts which are not immediately available.

4 FAH-1 H-262 TRUST FUND RECEIPT ACCOUNT SYMBOLS (STATE)

(CT:FMH-122; 04-22-2013)

Symbol	Short Code	Financial Coordinator	Title and Purpose
24X8135.8		<i>CGFS/C</i>	Payments to Office of Personnel Management (OPM) for Withholdings and Contributions for Health Benefits, Group Life Insurance and Civil Service Retirement (Available Receipts)
19X8166.1		ECA	Payment to American Studies Endowment Fund, Department of State (Available Receipts)

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19X8166.2		ECA	Earnings on Investments, American Studies Endowment Fund, Department of State (Available Receipts)
19X8166.3		ECA	Gifts and Donations, American Studies Endowment Fund, Department of State (Available Receipts)
19X8167.1		CGFS	Proprietary Receipts, Department of State (Available Receipts)
19X8167.2			Contributions, Educational and Cultural Exchange, Department of State (Available Receipts)
19X8167.4			Earnings on Investments, Department of State (Available Receipts)
19X8186.1	TA1	CGFS/C	Deductions from Employees' Salaries, Foreign Service Retirement and Disability Fund (Available Receipts)
19X8186.2	TA2	CGFS/C	Earnings on Investments, Foreign Service Retirement and Disability Fund (Available Receipts)
19X8186.3	TA3	CGFS/C	Voluntary Contributions, Donations, Service Credit Payments etc., Foreign Service Retirement and Disability Fund (Available Receipts)
19X8186.4	TA4	CGFS/C	Employing Agency Contributions, Foreign Service Retirement and Disability Fund (Available Receipts)
19X8186.5	TA5	CGFS/C	Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund (Available Receipts)
19X8186.6	TA6	CGFS/C	Adjustment in Widow Survivor Benefits, Foreign Service Retirement and Disability Fund (Available Receipts)
19X8186.8	TA8	CGFS/C	Federal Contribution, Foreign Service Retirement and Disability Fund (Available Receipts)
19X8271.1		ECA	Gifts and Donations, Israeli

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			Arab Scholarship Program, Department of State (Available Receipts)
19X8271.2		ECA	Interest and Earnings on Investments, Israeli Arab Scholarship Program, Department of State (Available Receipts)
19X8271.3		ECA	Payment from the General Fund, Israeli Arab Scholarship Program, Department of State (Available Receipts)
19X8272.1		ECA	Gifts and Donations, Eastern Europe Student Exchange Endowment Fund, Department of State (Available Receipts)
19X8272.2		ECA	Interest and Earnings on Investments, Eastern Europe Student Exchange Endowment Fund, Department of State (Available Receipts)
19X8272.3		ECA	Payment from the General Fund, Eastern Europe Student Exchange Endowment Fund, Department of State (Available Receipts)
19X8276.1		ECA	Gifts and Donations, Eisenhower Exchange Fellowship Program Trust Fund (Available Receipts)
19X8276.2		ECA	Earnings on Investments, Eisenhower Exchange Fellowship Program Trust Fund (Available Receipts)
19X8276.3		ECA	Payments from the General Fund, Eisenhower Exchange Fellowship Program Trust Fund (Available Receipts)
19X8340.1		BP	Foreign Service National Separation Liability Trust Fund, State (Available Receipts)
19X8341.1			Foreign Service National Separation Liability Trust Fund, Department of State (Available Receipts)
19X8812.1			Gifts and Bequests, National Commission on Educational, Scientific, and Cultural Cooperation, State (Available Receipts)

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			Receipts)
19X8813.1		<i>CGFS</i> , ECA	Payments from Federal Funds, Center for Middle Eastern-Western Dialogue Trust Fund, State (Available Receipts)
19X8813.2		<i>CGFS</i> , ECA	Earnings on Investments, Center for Middle Eastern-Western Dialogue Trust Fund, State (Available Receipts)
19X8813.3		<i>CGFS</i> , ECA	Non-Federal Contributions, Center for Middle Eastern-Western Dialogue Trust Fund, State (Available Receipts)
19X8821.1	FH1	<i>BP</i>	Unconditional Gift Fund, Department of State (Available Receipts)
19X8821.2	FH2	<i>BP</i>	Earnings on Investments, Unconditional Gift Fund, General, Department of State (Available Receipts)
19X8821.6	FH6	<i>BP</i>	Unconditional Gift Fund, Public Diplomacy Receipts, Department of State (Available Receipts) (Discontinued as of 09/30/2008)
19X8822.1	FI1	<i>BP</i>	Conditional Gift Fund, General, Department of State (Available Receipts)
19X8822.2	FI2	<i>BP</i>	Earnings on Investments, Conditional Gift Fund, General, Department of State (Available Receipts)
19X8822.3	FI3	<i>BP</i>	Federal Payment, Conditional Gift Fund, General, Department of State (Available Receipts)
19X8822.6	FI6	<i>BP</i>	Conditional Gift Fund, Public Diplomacy Receipts, Department of State (Available Receipts) (Discontinued as of 09/30/2008)

4 FAH-1 H-263 TRUST FUND EXPENDITURE ACCOUNT SYMBOLS (STATE)

(CT:FMH-122; 04-22-2013)

Symbol	Short Code	Financial Coordinator	Title and Purpose
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19X8166		ECA	American Studies Endowment Fund, Department of State
19X8167		CGFS	Trust Funds, Department of State
19X8186	XTA	CGFS/C	Foreign Service Retirement and Disability Fund
19X8186.D		CGFS/C	FSN Retirement and Disability Fund
19X8186.T			FSRDF USIA (PY)
19X8271		ECA	Israeli Arab Scholarship Programs, Department of State
19X8272		ECA	Eastern Europe Student Exchange Endowment Fund, Department of State
19X8276		ECA	Eisenhower Exchange Fellowship Program Trust Fund
19X8340		BP	Foreign Service National Separation Liability Trust Fund, State
19X8341		BP	Foreign Service National Separation Liability Trust Fund, Department of State
19X8812	XES		Gifts and Bequests, National Commission on Educational, Scientific, and Cultural Cooperation, State
19X8813		CGFS, ECA	Center for Middle Eastern-Western Dialogue Trust Fund, State
19X8821	XFH	BP	Unconditional Gift Fund, State
19X8821.5	FH5	BP	Unconditional Gift Fund, Public Diplomacy, Department of State (Discontinued as of 09/30/2008)
19X8822	XFI		Conditional Gift Fund, State
19X8822.5	FI5	BP	Conditional Gift Fund, Public Diplomacy, Department of State (Discontinued as of 09/30/2008)

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